UNITED STATES DISTRICT COURT FOR THE WESTERN DISTRICT OF PENNSYLVANIA

)	
)	
)	
)	
)	
)	Civil Action No. 00-684
)	
)	
)	Judge David Stewart Cercone
)	
)	
)	

STIPULATION

Plaintiff the Official Committee of Unsecured Creditors of Allegheny Health, Education and Research Foundation (the "Committee") and defendant PricewaterhouseCoopers, LLP ("PwC") stipulate to the facts set forth below, which facts may be read to the jury at trial if the jury is to be charged on punitive damages.

- 1. PwC is a private limited liability partnership organized under the laws of Delaware.
- 2. PwC prepares and maintains Financial Resources Statements that accurately set forth the financial position of the partnership at given points in time. Those statements include entries for "partners' equity" or "partners' capital." Partners' equity or partners' capital is the difference between the partnership's assets and its liabilities. For an individual, the equivalent term that describes the difference between assets and liabilities is "net worth"; for corporations, that term is "shareholders' equity" or "stockholders' equity."

- 3. PwC also maintains Financial Resources Statements for Coopers & Lybrand, LLP ("Coopers & Lybrand") and Price Waterhouse, LLP ("Price Waterhouse"), which two predecessor firms merged effective July 1, 1998, to form PwC. Those Financial Resources Statements accurately set forth the financial position of each partnership, including the partners' equity or partners' capital of Coopers & Lybrand and Price Waterhouse as of given points of time before the PwC merger date.
- 4. PwC, when called upon to do so, makes its most recent Financial Resources
 Statement available for the review of entities contemplating financial transactions with PwC.
 Before the merger that formed PwC, Coopers & Lybrand and Price Waterhouse made their
 Financial Resources Statements available for the review of entities contemplating financial transactions with these limited liability partnerships, as well.
- 5. True and accurate copies of the following Financial Resources Statements for Coopers & Lybrand, Price Waterhouse, and PwC, respectively, were produced by PwC, accurately depicting the financial position of the referenced partnerships as of the dates noted below, with the Bates numbers indicated parenthetically:
 - a. Coopers & Lybrand June 30, 1996 (Bates No. CL 248219);
 - b. Coopers & Lybrand—June 30, 1997 (Bates No. CL 248218);
 - c. Coopers & Lybrand June 30, 1998 (Bates No. CL 248217);
 - d. Price Waterhouse June 30, 1998 (Bates No. CL 248330);
 - e. PwC—December 31, 2003 (Bates No. CL 248216); and
 - f. PwC June 30, 2011 (Bates No. CL 248408).

The last listed Financial Resources Statement for PwC (as of June 30, 2011) also includes accurate comparative financial information as of June 30, 2007, 2008, 2009, and 2010.

- 6. In each of these Financial Resources Statements, the internally calculated partners' equity or partners' capital, as of the dates referenced in the statements, is reflected in the figure set forth next to the term "partners' equity" or "partners' capital."
- 7. PwC will not oppose admission of these Financial Resources Statements on grounds other than relevance.

It is so stipulated this 15th day of June, 2012.

Joseph F. McDonough

Joseph F. McDonough (PA #19853) BUCHANAN INGERSOLL & ROONEY P.C. One Oxford Centre 301 Grant Street, 20th Floor Pittsburgh, PA 15219-1410 (412) 562 8800

Thomas G. Rafferty Antony L. Ryan CRAVATH, SWAINE & MOORE LLP Worldwide Plaza 825 Eighth Avenue New York, NY 10019 (212) 474-1000

Attorneys for Defendant PricewaterhouseCoopers LLP

James M. Jones

James M. Jones (PA #81295) JONES DAY 500 Grant Street, 45th Floor Pittsburgh, PA 15219-2514 (412) 391-3939

Richard B. Whitney JONES DAY North Point 901 Lakeside Avenue Cleveland, OH 44114-1190 (216) 586-3939

Attorneys for The Official Committee of Unsecured Creditors of AHERF